CAPITAL CONNECTION, INC.

417 E. Virginia Street, Suite I • Tallahassee, Florida 32302 (850) 224-8870 • 1-800-342-8062 • Fax (850) 222-1222

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TAPP, P.A.	
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ARTICLES OF INCORPORATION OF CORPORATION

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OF

Kirkland, Russ, Murphy & Tapp, P.A.

The undersigned incorporator, for the purpose of forming a corporation under the Florida Business Corporation Act, hereby adopts the following Articles of Incorporation.

ARTICLE I: NAME

The name of the corporation is Kirkland, Russ, Murphy & Tapp, P.A. The purpose of this corporation is a certified public accountants office.

ARTICLE II: PRINCIPAL OFFICE

The principal place of business and mailing address of the corporation is 13577 Feather Sound Drive, Suite 400, Clearwater, FL 33762-5539.

ARTICLE III: CAPITAL STOCK

The number of shares of stock that this corporation is authorized to have outstanding at any one time is ten thousand (10,000) shares having a par value of (\$1.00) per share.

ARTICLE IV: INITIAL REGISTERED AGENT AND ADDRESS

The name and address of the initial registered agent is **Deborah** McCall, 20 South Broad Street, Brooksville, FL 34601.

ARTICLE V: INCORPORATOR

The name and address of the incorporator of these Articles of Incorporation is Capital Connection, Inc., 417 E. Virginia St., Suite 1, Tallahassee, FL 32301.

ARTICLE VI: INITIAL BOARD OF DIRECTORS

The name and address of the initial Board of Directors of the corporation is Jack W. Kirkland, Jr., 13577 Feather Sound Drive, Suite 400, Clearwater, FL 33762-5539.

The undersigned has executed these Articles of Incorporation this 16th day of February 1998.

"Capital Connection, Inc. by Crystal Dugger, Office Manager"

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CERTIFICATE OF DESIGNATION REGISTERED AGENT/REGISTERED OFFICE

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Pursuant to the provisions of section 607.0301, Florida Statutes, the mentioned corporation, organized under the laws of the state of Florida, submits the following statement in designating the registered office/registered agent, in the state of Florida.

ı.	The name of the corporation is: Kirkland, Russ, Murphy	&
	Tapp, P.A.	
2. of	The name and street address of the registered agent	and
	20 South Broad Street, Brooksville, FL 34601	

HAVING BEEN NAMED AS REGISTERED AGENT AND TO AGCEPT SERVICE OF PROCESS FOR THE ABOVE STATED CORPORATION AT THE PLACE DESIGNATED IN THIS CERTIFICATE, I HEREBY ACCEPT THE APPOINTMENT AS REGISTERED AGENT AND AGREE TO ACT IN THIS CAPACITY. I FURTHER AGREE TO COMPLY WITH THE PROVISIONS OF ALL STATUTES RELATING TO THE PROPER AND COMPLETE PERFORMANCE OF MY DUTIES, AND I AM FAMILIAR WITH AND ACCEPT THE OBLIGATIONS OF MY POSITION AS REGISTERED AGENT.

Deborah McCall